

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

Caption in Compliance with D.N.J. LBR 9004-1(b)

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In Re:

ALUMINUM SHAPES, L.L.C.,

Debtor.

Chapter 11

Case No. 21-16520-JNP

Hon. Jerrold N. Poslusny, Jr.

**ORDER SUSTAINING THE LIQUIDATING TRUST'S FIRST OMNIBUS CLAIMS  
OBJECTION FOR ENTRY OF AN ORDER  
EXPUNGING, MODIFYING AND/OR RECLASSIFYING CERTAIN CLAIMS**

The relief set forth on the following pages, numbered two (2) through three (4) is hereby  
**ORDERED.**

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DEBTOR: Aluminum Shapes, L.L.C.

CASE NO: 21-16520-JNP

CAPTION: Order Sustaining The Liquidating Trust's First Omnibus Objection For Entry Of An Order  
Expunging, Modifying And/Or Reclassifying Certain Claims

**THIS MATTER** having been opened before the Court upon the fourth omnibus objection (the “Objection”)<sup>1</sup> of the Official Committee of Unsecured Creditors (the “Committee”) in the above-captioned chapter 11 case, seeking entry of an order pursuant to sections 105(a) and 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rule 3007-2, expunging, modifying and/or reclassifying the claims listed on **Schedules A through H** hereto for the reasons set forth in the Objection; and the Court having jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334; and venue being proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409; and consideration of the Objection being a core proceeding pursuant to 28 U.S.C. § 157(b); and it appearing that proper and adequate notice of the Objection has been given and that no other or further notice is necessary; and upon the record herein; and the Court having determined that the relief sought by the Objection is in the best interest of the Debtor’s estate and creditors; and after due deliberation and good and sufficient cause appearing therefor;

**IT IS HEREBY ORDERED THAT:**

1. The Objection is SUSTAINED as set forth herein.
2. Each of the Claims listed on **Schedules A through H** attached to this Order are hereby expunged, modified and/or reclassified to unsecured claims as set forth therein.
3. The Liquidating Trustee is authorized to take any action necessary or appropriate to give effect to this Order and the relief granted herein.

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<sup>1</sup> Capitalized terms not defined herein shall have the meanings ascribed to them in the Objection.

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DEBTOR: Aluminum Shapes, L.L.C.

CASE NO: 21-16520-JNP

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4. The rights of parties, including the Liquidating Trustee, are reserved with respect to the pursuit of claims or causes of action to recover money paid, if any, by the Debtor to the Claimants listed on **Schedules A through H** attached to this Order.

5. The Debtor's claims and noticing agent is hereby authorized and directed to make such revisions to the official claims register as are necessary to reflect the relief granted in this Order.

6. Nothing in the Objection or this Order shall be deemed or construed to (a) constitute an admission as to the validity or priority of any claim against the Debtor, (b) an implication or admission that any particular claim is of a type specified or defined in this Order or the Objection, and/or (c) constitute a waiver of the Committee or the Debtor's rights to dispute any claim on any other grounds.

7. The objection to each claim addressed in the Objection and as set forth in **Schedules A through H** attached hereto, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each claim that is the subject of the Objection and this Order. Any stay of this Order pending appeal by any claimants whose claims are subject to this Order shall only apply to the contested matter that involves such claimant and shall not stay the applicability and/or finality of this Order with respect to any other contested matters addressed in the Objection and this Order.

8. The requirement set forth in Local Rule 9013-1(a)(3) that any motion or other request for relief be accompanied by a memorandum of law is hereby deemed satisfied by the contents of the Objection or otherwise waived.

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DEBTOR: Aluminum Shapes, L.L.C.

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9. Notwithstanding any applicability of any of the Bankruptcy Rules, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

10. The Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation of this Order.

EXHIBIT A

Amended Claims									
Claims to be Disallowed (Amended)					Remaining Claims				
Claimant	Claim Number	Debtor	Date Filed	Amount	Claimant	Claim Number	Debtor	Date Filed	Amount
Dept. of Treasury (IRS)	36	Aluminum Shapes L.L.C.	9/21/2021	\$ 21,284.86	Dept. of Treasury (IRS)	83	Aluminum Shapes L.L.C.	3/11/2022	\$12,147.16
DeWorth Paxon LLP	43	Aluminum Shapes L.L.C.	9/26/2021	\$ 201,999.19	DeWorth Paxon LLP	81	Aluminum Shapes L.L.C.	1/26/2022	\$146,725.25
State of NJ, Div. of Taxation	70	Aluminum Shapes L.L.C.	10/26/2021	\$2,270.67	State of NJ, Div. of Taxation	10952	Aluminum Shapes L.L.C.	5/2/2022	\$67.49
State of NJ, Div. of Taxation	78	Aluminum Shapes L.L.C.	11/9/2021	\$775.09	State of NJ, Div. of Taxation	10937	Aluminum Shapes L.L.C.	12/14/2021	\$3,526.03
State of NJ, Div. of Taxation	10037	Aluminum Shapes L.L.C.	12/14/2021	\$2,525.03	State of NJ, Div. of Taxation	10642	Aluminum Shapes L.L.C.	2/24/2022	\$4,275.03
State of NJ, Div. of Taxation	10042	Aluminum Shapes L.L.C.	2/24/2022	\$3,530.06	State of NJ, Div. of Taxation	10951	Aluminum Shapes L.L.C.	5/2/2022	\$213.90

EXHIBIT B

Duplicate Claims									
Duplicate Claims					Remaining Claims				
Claimant	Claim Number	Debtor	Date Filed	Amount	Claimant	Claim Number	Debtor	Date Filed	Amount
Euler Hermes NA, Agent for Jax, Freedman Co., Inc.	4	Aluminum Shopes L.L.C.	8/19/2021	\$49,817.70	Euler Hermes NA, Agent for Jax, Freedman Co., Inc.	3	Aluminum Shopes L.L.C.	8/19/2021	\$115,618.56
Edward Kurth & Sons Inc.	71	Aluminum Shopes L.L.C.	11/9/2021	\$3,891.99	Edward Kurth & Sons Inc.	72	Aluminum Shopes L.L.C.	11/9/2021	\$8,891.99
					Reason for Disallowance				
					Invoices in Claim Number 4 are included in Claim Number 3 and are therefore, duplicative.				
					Claim Number 72 is duplicative of Claim Number 71.				



EXHIBIT C

Unliquidated Claims					
Claimant	Claim Number	Debtor	Date Filed	Claimed Amount	Basis for Expunging Claim
Aluminum Shapes 401K Plan	10039	Aluminum Shapes L.L.C.	2/10/2022	Undetermined	This claim is undetermined and not liquidated. Accordingly, the claim should be disallowed and expunged.
Dept. of Treasury (IRS)	83	Aluminum Shapes L.L.C.	3/11/2022	\$12,147.16	This claim is an estimated claim and Debtor believes that all amounts due have been paid. Accordingly, the claim should be expunged.
U.S. Department of Labor - Employee Benefit Plan	10040	Aluminum Shapes L.L.C.	2/10/2022	Undetermined	This claim is undetermined and not liquidated. Accordingly, the claim should be disallowed and expunged.

EXHIBIT D

No Support Claims					
Claimant	Claim Number	Debtor	Date Filed	Claimed Amount	Reason for Disallowance/Expungement
Aluminum Shapes 401K Plan	10039	Aluminum Shapes L.L.C.	2/10/2022	Undetermined	Claimant provided insufficient support for its claim.
Andre Knox	10053	Aluminum Shapes L.L.C.	5/4/2022	Unliquidated	Claimant provided insufficient support for its claim.
Bathauer, Doug	10028	Aluminum Shapes L.L.C.	10/25/2021	\$ 1,480.38	Claimant provided insufficient support for its claim.
Bathauer, Doug	10029	Aluminum Shapes L.L.C.	10/25/2021	\$ 4,807.69	Claimant provided insufficient support for its claim.
Echevarria, Orlando	30048	Aluminum Shapes L.L.C.	4/12/2022	\$ 513.84	Claimant provided insufficient support for its claim.
Rosenthal, Solomon	10031	Aluminum Shapes L.L.C.	10/25/2021	\$ 74,861.00	Claimant provided insufficient support for its claim.
Rosenthal, Solomon	10032	Aluminum Shapes L.L.C.	10/25/2021	\$ 26,469.60	Claimant provided insufficient support for its claim.
Santiago, Henry	30064	Aluminum Shapes L.L.C.	4/12/2022	\$ 1,840.00	Claimant provided insufficient support for its claim.
Santiago, Henry	30081	Aluminum Shapes L.L.C.	4/12/2022	Undetermined	Claimant provided insufficient support for its claim.
U.S. Department of Labor - Employee Benefit Plan	10040	Aluminum Shapes L.L.C.	2/10/2022	Undetermined	Claimant provided insufficient support for its claim.

EXHIBIT E

No Liability Claims					
Claimant	Claim Number	Debtor	Date Filed	Claimed Amount	Basis for Expunging Claim
Customers Bank	10055	Aluminum Shapes L.L.C.	6/22/2022	\$ 1,930,036.20	The Debtor has no liability for this claim because it used the PPP loan proceeds as required and has submitted all documents to support its forgiveness.
Reich Bros LLC	35026	Aluminum Shapes L.L.C.	4/15/2022	\$ 15,000.00	The Debtor has no liability for this claim because claimant did not procure a lender as contemplated by the agreement between the parties, and accordingly, the Debtor has no liability.
Stout Capital, LLC	16065	Aluminum Shapes L.L.C.	10/12/2021	\$ 250,000.00	The Debtor has no liability for this claim because claimant did not procure a lender as contemplated by the agreement between the parties, and accordingly, the Debtor has no liability to the Claimant. Further, Claimant provided insufficient support for its claim that it provided a financing commitment to the Debtor.
Wells Fargo Bank, N.A.	17	Aluminum Shapes L.L.C.	9/3/2021	\$ 8,014,318.45	The Debtor has no liability for this claim because it used the PPP loan proceeds as required and has submitted all documents to support its forgiveness.

EXHIBIT F

Late Filed Claims					
Claimant	Claim Number	Debtor	Date Filed	Claim Amount	Reason for Disallowance
Andre Knox	10053	Aluminum Shapes L.L.C.	5/4/2022	Unliquidated	Claim filed after applicable bar date.
Edward Kurth & Sons Inc.	77	Aluminum Shapes L.L.C.	11/9/2021	\$ 8,891.99	Claim filed after applicable bar date.
Edward Kurth & Sons Inc.	79	Aluminum Shapes L.L.C.	11/9/2021	\$ 8,891.99	Claim filed after applicable bar date.
Pitney Bowes Global Financial Services	80	Aluminum Shapes L.L.C.	12/14/2021	\$ 8,070.49	Claim filed after applicable bar date.



EXHIBIT G

Reclassification/Modification Claims						
Claimant	Claim Number	Debtor	Date Filed	Priority Status	Asserted Amount	Modified Amount Reason for Reclassification
Altair Metals Inc.	15	Aluminum Shapes L.L.C.	9/2/2021	503(b)(9)	\$ -	\$ -
				Administrative	\$ -	\$ -
				Priority	\$ -	\$ -
				Secured	\$ 131,169.50	\$ -
				Unsecured	\$ -	\$ 131,169.50
				<b>Subtotal</b>	<b>\$ 131,169.50</b>	<b>\$ 131,169.50</b>
Eastern Lift Truck Co Inc	45	Aluminum Shapes L.L.C.	10/5/2021	503(b)(9)	\$ -	\$ -
				Administrative	\$ -	\$ -
				Priority	\$ -	\$ -
				Secured	\$ -	\$ -
				Unsecured	\$ 72,832.61	\$ 72,832.61
				<b>Subtotal</b>	<b>\$ 72,832.61</b>	<b>\$ 72,832.61</b>
Rolled Steel Products Corp	45	Aluminum Shapes L.L.C.	10/5/2021	503(b)(9)	\$ -	\$ -
				Administrative	\$ -	\$ -
				Priority	\$ 361.58	\$ -
				Secured	\$ -	\$ -
				Unsecured	\$ -	\$ 361.58
				<b>Subtotal</b>	<b>\$ 361.58</b>	<b>\$ 361.58</b>
Yard Truck Specialists	59	Aluminum Shapes L.L.C.	10/8/2021	503(b)(9)	\$ -	\$ -
				Administrative	\$ -	\$ -
				Priority	\$ -	\$ -
				Secured	\$ 17,326.55	\$ -
				Unsecured	\$ -	\$ 17,326.55
				<b>Subtotal</b>	<b>\$ 17,326.55</b>	<b>\$ 17,326.55</b>

EXHIBIT H

Satisfied Claims					
Claimant	Claim Number	Debtor	Date Filed	Claimed Amount	Basis for Expunging Claim
Customers Bank	10055	Aluminum Shapes L.L.C.	6/22/2022	\$ 1,930,096.20	This claim has been satisfied. The Debtor has provided all support to the SBA to have the PPP loans forgiven
Wells Fargo Bank, N.A.	17	Aluminum Shapes L.L.C.	9/3/2021	\$ 5,014,318.45	This claim has been satisfied. The Debtor has provided all support to the SBA to have the PPP loans forgiven